select an umpire, and these three shall take into consideration the said indebtedness and all costs of actions and determine the amount due to the general and school fund of Wayne county, and the report so made shall be final and conclusive. In the event the arbitrators chosen shall fail to select an umpire it shall be the duty of the judge of the superior court to select the umpire provided for herein: *Provided*, that the said D. A. Grantham shall deliver to the person hereinafter provided for all the tax books and executions now in his hands or in the hands of any other person for said years, and all moneys in the office of the clerk of the superior court of said county.

Judge to appoint umpire if arbitrators fail to appoint. Proviso

Special tax collector.

SEC. 2. That it hall be the duty of the board of commissioners of Wayne county to appoint a special tax collector to collect the taxes above mentioned, and if the said board shall fail to appoint said tax collector or he shal fail to qualify as such then it is hereby made the duty of the sheriff of Wayne county to collect said taxes and account for the same as is now required by law for the collection of other taxes.

SEC. 3. That this act shall be in force from and after its ratification.

In the general assembly read three times, and ratified this the 7th day of March, A. D. 1887.

CHAPTER 276.

An act concerning the practice of the superior court.

The General Assembly of North Carolina do enact:

Judge to have jurisdiction of all civil actions or special proceedings begun before clerk and transferred to court in term time. SECTION 1. That whenever any civil action or special proceeding begun before a clerk of any superior court shall be for any ground whatever sent to the superior court before the judge, the said judge shall have jurisdiction; and it shall be the duty of said judge upon the